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Attorneys for Liquidating Trustee

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
	:
SEARS HOLDINGS CORPORATION, et al.,	: Case No. 18-23538 (SHL)
	:
Debtors.¹	: (Jointly Administered)
-----X	

**CERTIFICATE OF NO OBJECTION PURSUANT TO 28 U.S.C. § 1746 REGARDING
LIQUIDATING TRUSTEE'S MOTION FOR ENTRY OF (I) FINAL DECREE CLOSING
CERTAIN OF THE CHAPTER 11 CASES AND (II) GRANTING RELATED RELIEF**

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 1700 Broadway, 19th Floor, New York, New York 10019.

TO THE HONORABLE SEAN H. LANE
UNITED STATES BANKRUPTCY JUDGE:

Pursuant to 28 U.S.C. § 1746, and in accordance with this Court's case management procedures set forth in the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on November 1, 2018 (ECF No. 405) (the "**Amended Case Management Order**"), the undersigned hereby certifies as follows:

1. On November 18, 2022, the Liquidating Trustee, as successor in interest to Sears Holdings Corporation and certain of its affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the "**Debtors**"), filed the *Liquidating Trustee's Motion for Entry of (I) Final Decree Closing Certain of the Chapter 11 Cases and (II) Granting Related Relief* (ECF No. 10735) (the "**Motion**").

2. In accordance with the Amended Case Management Order, the Debtors established a deadline for parties to file responses to the Motion (the "**Response Deadline**"). The Response Deadline was set for December 2, 2022, at 4:00 p.m. (prevailing Eastern Time). The Amended Case Management Order provides that pleadings may be granted without a hearing, provided that no objections or other responsive pleadings have been filed on, or prior to, the relevant response deadline and the attorney for the entity who filed the pleading complies with the relevant procedural and notice requirements.

3. The Response Deadline has now passed and, to the best of my knowledge, with respect to the proposed order granting the relief requested in the Motion (the "**Proposed Order**"), a copy of which is annexed hereto as **Exhibit A**, no responsive pleadings have been filed with the Court on the docket of the above-referenced cases in accordance with the procedures set forth in the Amended Case Management Order or served on counsel to the Debtors.

4. A redline of the Proposed Order marked against the version attached to the Motion is attached hereto as **Exhibit B**.

5. Accordingly, the Liquidating Trustee respectfully requests that the Proposed Order be entered in accordance with the procedures described in the Amended Case Management Order.

I declare that the foregoing is true and correct.

Dated: December 7, 2022
New York, New York

/s/ Garrett A. Fail

WEIL, GOTSHAL & MANGES LLP

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Ray C. Schrock, P.C.

Garrett A. Fail

Sunny Singh

Attorneys for Liquidating Trustee

Exhibit A

Proposed Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----	X	
In re	:	Chapter 11
	:	
SEARS, ROEBUCK AND CO.,	:	Case No. 18-23537 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 36-1750680	:	
-----	X	
In re	:	Chapter 11
	:	
KMART HOLDING CORPORATION,	:	Case No. 18-23539 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 32-0073116	:	
-----	X	
In re	:	Chapter 11
	:	
KMART OPERATIONS LLC,	:	Case No. 18-23540 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 32-0456546	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS OPERATIONS LLC,	:	Case No. 18-23541 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 35-2524331	:	
-----	X	
In re	:	Chapter 11
	:	
SERVICELIVE, INC.,	:	Case No. 18-23542 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 36-4616774	:	
-----	X	

In re	:	Chapter 11
	:	
A&E FACTORY SERVICE, LLC,	:	
	:	Case No. 18-23543 (SHL)
Debtor.	:	
	:	
Fed. Tax Id. No. 36-4486695	:	
-----	X	
In re	:	Chapter 11
	:	
A&E HOME DELIVERY, LLC,	:	Case No. 18-23544 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 37-1500205	:	
-----	X	
In re	:	Chapter 11
	:	
A&E LAWN & GARDEN, LLC,	:	
	:	Case No. 18-23545 (SHL)
Debtor.	:	
	:	
Fed. Tax Id. No. 13-4275028	:	
-----	X	
In re	:	Chapter 11
	:	
A&E SIGNATURE SERVICE, LLC,	:	Case No. 18-23546
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 37-1500204	:	
-----	X	
In re	:	Chapter 11
	:	
FBA HOLDINGS INC.,	:	
	:	Case No. 18-23547
Debtor.	:	
	:	
Fed. Tax Id. No. 36-4186537	:	
-----	X	

-----	X	
In re	:	Chapter 11
	:	
INNOVEL SOLUTIONS, INC.,	:	Case No. 18-23548 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 36-1857180	:	
-----	X	
In re	:	Chapter 11
	:	
KMART CORPORATION,	:	Case No. 18-23549 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 38-0729500	:	
-----	X	
In re	:	Chapter 11
	:	
MAXSERV, INC.,	:	Case No. 18-23550 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 74-2707626	:	
-----	X	
In re	:	Chapter 11
	:	
PRIVATE BRANDS, LTD.,	:	Case No. 18-23551 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 55-0544022	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS DEVELOPMENT CO.,	:	Case No. 18-23552 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 36-2476028	:	
-----	X	

-----	X	
In re	:	Chapter 11
	:	
SEARS HOLDINGS MANAGEMENT CORPORATION,	:	
	:	Case No. 18-23553 (SHL)
Debtor.	:	
	:	
Fed. Tax Id. No. 20-3592148	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS HOME & BUSINESS FRANCHISES, INC.,	:	Case No. 18-23554 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 98-0126742	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS HOME IMPROVEMENT PRODUCTS, INC.,	:	
	:	Case No. 18-23555 (SHL)
Debtor.	:	
	:	
Fed. Tax Id. No. 25-1698591	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS INSURANCE SERVICES, L.L.C.,	:	Case No. 18-23556 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 36-4287182	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS PROCUREMENT SERVICES, INC.,	:	
	:	Case No. 18-23557 (SHL)
Debtor.	:	
	:	
Fed. Tax Id. No. 30-0092859	:	
-----	X	

-----	X	
In re	:	Chapter 11
	:	
SEARS PROTECTION COMPANY,	:	Case No. 18-23558 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 36-4471250	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS PROTECTION COMPANY (PR)	:	Case No. 18-23559 (SHL)
INC.,	:	
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 66-0704861	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS ROEBUCK ACCEPTANCE CORP.,	:	Case No. 18-23560 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 51-0080535	:	
-----	X	
In re	:	Chapter 11
	:	
SR – ROVER DE PUERTO RICO, LLC	:	Case No. 18-23561 (SHL)
(f/k/a SEARS, ROEBUCK DE PUERTO	:	
RICO, INC.),	:	
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 66-0233626	:	
-----	X	
In re	:	Chapter 11
	:	
SYW RELAY LLC,	:	Case No. 18-23562 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 35-2561870	:	
-----	X	

-----	X	
In re	:	Chapter 11
	:	
WALLY LABS LLC,	:	
	:	Case No. 18-23563 (SHL)
Debtor.	:	
	:	
No Fed. Tax Id.	:	
-----	X	
In re	:	Chapter 11
	:	
BIG BEAVER OF FLORIDA	:	Case No. 18-23564 (SHL)
DEVELOPMENT, LLC,	:	
	:	
Debtor.	:	
	:	
No Fed. Tax Id.	:	
-----	X	
In re	:	Chapter 11
	:	
CALIFORNIA BUILDER APPLIANCES,	:	
INC.,	:	
	:	Case No. 18-23565 (SHL)
Debtor.	:	
	:	
Fed. Tax Id. No. 68-0406327	:	
-----	X	
In re	:	Chapter 11
	:	
FLORIDA BUILDER APPLIANCES, INC.,	:	Case No. 18-23566 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 36-3619133	:	
-----	X	
In re	:	Chapter 11
	:	
KBL HOLDING INC.,	:	
	:	Case No. 18-23567 (SHL)
Debtor.	:	
	:	
Fed. Tax Id. No. 26-0031295	:	
-----	X	

-----	X	
In re	:	Chapter 11
	:	
KLC, INC.,	:	Case No. 18-23568 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 75-2490839	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS PROTECTION COMPANY	:	Case No. 18-23569 (SHL)
(FLORIDA), L.L.C.,	:	
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 20-0224239	:	
-----	X	
In re	:	Chapter 11
	:	
KMART OF WASHINGTON LLC,	:	Case No. 18-23570 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 61-1448898	:	
-----	X	
In re	:	Chapter 11
	:	
KMART STORES OF ILLINOIS LLC,	:	Case No. 18-23571 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 61-1448897	:	
-----	X	
In re	:	Chapter 11
	:	
KMART STORES OF TEXAS LLC,	:	Case No. 18-23572 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 61-1448915	:	
-----	X	

-----	X	
In re	:	Chapter 11
	:	
MYGOFER LLC,	:	
	:	Case No. 18-23573 (SHL)
Debtor.	:	
	:	
Fed. Tax Id. No. 26-4005531	:	
-----	X	
In re	:	Chapter 11
	:	
ROVER BRANDS BUSINESS UNIT, LLC	:	Case No. 18-23574 (SHL)
(f/k/a SEARS BRANDS BUSINESS UNIT	:	
CORPORATION)	:	
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 42-1564658	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS HOLDINGS PUBLISHING	:	
COMPANY, LLC,	:	
	:	Case No. 18-23575 (SHL)
Debtor.	:	
	:	
Fed. Tax Id. No. 26-0075554	:	
-----	X	
In re	:	Chapter 11
	:	
KMART OF MICHIGAN, INC.,	:	Case No. 18-23576 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 38-3551696	:	
-----	X	
In re	:	Chapter 11
	:	
SHC DESERT SPRINGS, LLC,	:	
	:	Case No. 18-23577 (SHL)
Debtor.	:	
	:	
No Fed. Tax Id.	:	
-----	X	

-----	X	
In re	:	Chapter 11
	:	
SOE, INC.,	:	Case No. 18-23578 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 83-0399616	:	
-----	X	
In re	:	Chapter 11
	:	
STARWEST, LLC,	:	Case No. 18-23579 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 37-1495379	:	
-----	X	
In re	:	Chapter 11
	:	
STI MERCHANDISING, INC.,	:	Case No. 18-23580 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 38-2760188	:	
-----	X	
In re	:	Chapter 11
	:	
TROY COOLIDGE NO. 13, LLC,	:	Case No. 18-23581 (SHL)
	:	
Debtor.	:	
	:	
No Fed. Tax Id.	:	
-----	X	
In re	:	Chapter 11
	:	
BLUELIGHT.COM, INC.,	:	Case No. 18-23582 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 77-0527034	:	
-----	X	

-----	X	
In re	:	Chapter 11
	:	
SEARS BRANDS, L.L.C.,	:	Case No. 18-23583 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 42-1564664	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS BUYING SERVICES, INC.,	:	Case No. 18-23584 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 36-3256533	:	
-----	X	
In re	:	Chapter 11
	:	
KMART.COM LLC,	:	Case No. 18-23585 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 77-0529022	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS BRANDS MANAGEMENT CORPORATION,	:	Case No. 18-23586 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 36-2555365	:	
-----	X	
In re	:	Chapter 11
	:	
SHC LICENSED BUSINESS LLC,	:	Case No. 18-23616 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 37-1783718	:	
-----	X	

-----	X	
In re	:	Chapter 11
	:	
SHC PROMOTIONS LLC,	:	Case No. 18-23630 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 26-4209626	:	
-----	X	
In re	:	Chapter 11
	:	
SRE HOLDING CORPORATION,	:	Case No. 19-22031 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 46-4344816	:	
-----	X	

**ORDER (I) ENTERING FINAL DECREE CLOSING CERTAIN
OF THE CHAPTER 11 CASES AND (II) GRANTING RELATED RELIEF**

Upon the *Liquidating Trustee’s Motion for Entry of (I) Final Decree Closing Certain of the Chapter 11 Cases and (II) Granting Related Relief*, dated November 18, 2022 (the “**Motion**”), of the Liquidating Trustee, pursuant to section 350(a) of title 11 of the United States Code (the “**Bankruptcy Code**”), Rule 3022 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and rule 3022-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the “**Local Rules**”), for entry of an order (i) of a final decree (this “**Final Decree**”) closing the Subsidiary Cases,¹ and (ii) granting related relief, all as more fully set forth in the Motion and the Court having jurisdiction to consider the Motion and grant the requested relief in accordance with 28 U.S.C. §§ 157 and 1334 and Article XIV of the Plan; and consideration of the Motion being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and

¹ Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Motion or in the Confirmation Order (ECF No. 5370), as applicable.

1409; and the Court having determined that the legal and factual bases set forth in the Motion is in the best interests of the Debtors, their estates, and their creditors; and the Court having determined that the Debtors have provided due and proper notice of the Motion and no further notice is necessary; and the Court having determined that the legal and factual bases set forth in the Motion establish just and sufficient cause to grant the requested relief herein;

IT IS HEREBY ORDERED THAT:

1. The Motion is **GRANTED** as set forth herein.
2. Pursuant to section 350(a) of the Bankruptcy Code and Rule 3022 of the Bankruptcy Rules, the chapter 11 cases set forth on **Appendix 1** attached hereto are hereby **CLOSED** as of the date of this order.
3. The case of Sears Holdings Corporation (the “**Remaining Wind Down Estate**”) (Case No. 18-23538 (SHL)) (the “**Remaining Case**”), shall remain open pending further order of this Court and, from and after the date of entry of this order and final decree, all motions, notices and other pleadings relating to any of the Closing Debtors shall be filed in such case.
4. The Clerk of this Court shall enter this order and final decree individually on each of the dockets of the above-captioned chapter 11 cases and each of the dockets of the Subsidiary Cases shall be marked as “Closed.”
5. All contested matters or adversary proceedings that have been filed or that may be filed in the future shall be administered in the Remaining Wind Down Estate’s chapter 11 case, notwithstanding the fact that such contested matters or adversary proceedings may be asserted on behalf of or against any Closing Debtor in the Subsidiary Cases. For the avoidance of doubt, objections to, and resolutions of, Claims shall be administered and heard in the Remaining Case, and Remaining Wind Down Estate shall be deemed to be the Debtor all Claims are filed against.

Nothing in this order and final decree shall affect the substantive rights of any party in interest.

The Court shall retain jurisdiction as is provided for in the Plan.

6. Upon entry of this Order, Gary Polkowitz's services as Admin Representative pursuant to paragraph 52(b) of the Confirmation Order shall be concluded, and the Admin Representative shall have no further authority or duties in connection with the administration of the Administrative Expense Claims Consent Program, the Plan, the Confirmation Order, or these chapter 11 cases.

7. Entry of this Order is without prejudice to the Debtors' rights to seek entry of an order modifying or supplementing the relief granted herein.

8. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this order and final decree in accordance with the Motion.

9. From and after the date of entry of this order and final decree, any payments made pursuant to the Plan on account of Claims arising prior to the Effective Date shall be reflected in the Remaining Wind Down Estate's post-confirmation quarterly reports regardless of which Debtor such claims are against.

10. Following entry of this Final Decree, the caption for (Case No. 18-23538 (SHL)) shall read as follows:

In re	:	Chapter 11
	:	
SEARS HOLDINGS CORPORATION	:	Case No. 18-23538 (SHL)
	:	
Liquidating Debtor.¹	:	

¹ On [●], 2022, the Court entered the *Order (I) Entering Final Decree Closing Certain of the Chapter 11 Cases and (II) Granting Related Relief* (ECF No. [●]), closing the affiliated chapter 11 cases and directing that all motions, notices and other pleadings relating to any of the affiliated debtors be filed in this case. The location of the Liquidating Trust is c/o M3 Advisory Partners, LP, 1700 Broadway, 19th Floor, New York, New York 10019.

11. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, enforcement, or interpretation of this order and final decree.

Dated: _____, 2022
White Plains, New York

THE HONORABLE SEAN H. LANE
UNITED STATES BANKRUPTCY JUDGE

Appendix 1

Closing Debtors

	Case No.	Closing Debtor
1	18-23537	Sears, Roebuck and Co.
2	18-23539	Kmart Holding Corporation
3	18-23540	Kmart Operations LLC
4	18-23541	Sears Operations LLC
5	18-23542	ServiceLive, Inc.
6	18-23543	A&E Factory Service, LLC
7	18-23544	A&E Home Delivery, LLC
8	18-23545	A&E Lawn & Garden, LLC
9	18-23546	A&E Signature Service, LLC
10	18-23547	FBA Holdings Inc.
11	18-23548	Innovel Solutions, Inc.
12	18-23549	Kmart Corporation
13	18-23550	MaxServ, Inc.
14	18-23551	Private Brands, Ltd.
15	18-23552	Sears Development Co.
16	18-23553	Sears Holdings Management Corporation
17	18-23554	Sears Home & Business Franchises, Inc.
18	18-23555	Sears Home Improvement Products, Inc.
19	18-23556	Sears Insurance Services, L.L.C.
20	18-23557	Sears Procurement Services, Inc.
21	18-23558	Sears Protection Company
22	18-23559	Sears Protection Company (PR) Inc.
23	18-23560	Sears Roebuck Acceptance Corp.
24	18-23561	SR-Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.)
25	18-23562	SYW Relay LLC
26	18-23563	Wally Labs LLC
27	18-23564	Big Beaver of Florida Development, LLC
28	18-23565	California Builder Appliances, Inc.
29	18-23566	Florida Builder Appliances, Inc.
30	18-23567	KBL Holding Inc.
31	18-23568	KLC, Inc.
32	18-23569	Sears Protection Company (Florida), L.L.C.
33	18-23570	Kmart of Washington LLC
34	18-23571	Kmart Stores of Illinois LLC

	Case No.	Closing Debtor
35	18-23572	Kmart Stores of Texas LLC
36	18-23573	MyGofer LLC
37	18-23574	Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation)
38	18-23575	Sears Holdings Publishing Company, LLC
39	18-23576	Kmart of Michigan, Inc.
40	18-23577	SHC Desert Springs, LLC
41	18-23578	SOE, Inc.
42	18-23579	StarWest, LLC
43	18-23580	STI Merchandising, Inc.
44	18-23581	Troy Coolidge No. 13, LLC
45	18-23582	BlueLight.com, Inc.
46	18-23583	Sears Brands, L.L.C.
47	18-23584	Sears Buying Services, Inc.
48	18-23585	Kmart.com LLC
49	18-23586	Sears Brands Management Corporation
50	18-23616	SHC Licensed Business LLC
51	18-23630	SHC Promotions LLC
52	19-22031	SRe Holding Corporation

Exhibit B

Redline

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----	X	
In re	:	Chapter 11
	:	
SEARS, ROEBUCK AND CO.,	:	Case No. 18-23537 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 36-1750680	:	
-----	X	
In re	:	Chapter 11
	:	
KMART HOLDING CORPORATION,	:	Case No. 18-23539 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 32-0073116	:	
-----	X	
In re	:	Chapter 11
	:	
KMART OPERATIONS LLC,	:	Case No. 18-23540 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 32-0456546	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS OPERATIONS LLC,	:	Case No. 18-23541 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 35-2524331	:	
-----	X	
In re	:	Chapter 11
	:	
SERVICELIVE, INC.,	:	Case No. 18-23542 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 36-4616774	:	
-----	X	
-----	X	

In re	:	Chapter 11
	:	
A&E FACTORY SERVICE, LLC,	:	
	:	Case No. 18-23543 (SHL)
Debtor.	:	
	:	
Fed. Tax Id. No. 36-4486695	:	
-----	X	
In re	:	Chapter 11
	:	
A&E HOME DELIVERY, LLC,	:	Case No. 18-23544 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 37-1500205	:	
-----	X	
In re	:	Chapter 11
	:	
A&E LAWN & GARDEN, LLC,	:	
	:	Case No. 18-23545 (SHL)
Debtor.	:	
	:	
Fed. Tax Id. No. 13-4275028	:	
-----	X	
In re	:	Chapter 11
	:	
A&E SIGNATURE SERVICE, LLC,	:	Case No. 18-23546
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 37-1500204	:	
-----	X	
In re	:	Chapter 11
	:	
FBA HOLDINGS INC.,	:	
	:	Case No. 18-23547
Debtor.	:	
	:	
Fed. Tax Id. No. 36-4186537	:	
-----	X	

-----	X	
In re	:	Chapter 11
	:	
INNOVEL SOLUTIONS, INC.,	:	Case No. 18-23548 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 36-1857180	:	
-----	X	
In re	:	Chapter 11
	:	
KMART CORPORATION,	:	Case No. 18-23549 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 38-0729500	:	
-----	X	
In re	:	Chapter 11
	:	
MAXSERV, INC.,	:	Case No. 18-23550 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 74-2707626	:	
-----	X	
In re	:	Chapter 11
	:	
PRIVATE BRANDS, LTD.,	:	Case No. 18-23551 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 55-0544022	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS DEVELOPMENT CO.,	:	Case No. 18-23552 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 36-2476028	:	
-----	X	

-----	X	
In re	:	Chapter 11
	:	
SEARS HOLDINGS MANAGEMENT CORPORATION,		
	:	Case No. 18-23553 (SHL)
Debtor.	:	
	:	
Fed. Tax Id. No. 20-3592148	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS HOME & BUSINESS FRANCHISES, INC.,	:	Case No. 18-23554 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 98-0126742	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS HOME IMPROVEMENT PRODUCTS, INC.,	:	
	:	Case No. 18-23555 (SHL)
Debtor.	:	
	:	
Fed. Tax Id. No. 25-1698591	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS INSURANCE SERVICES, L.L.C.,	:	Case No. 18-23556 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 36-4287182	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS PROCUREMENT SERVICES, INC.,	:	Case No. 18-23557 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 30-0092859	:	
-----	X	

-----	X	
In re	:	Chapter 11
	:	
SEARS PROTECTION COMPANY,	:	Case No. 18-23558 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 36-4471250	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS PROTECTION COMPANY (PR)	:	Case No. 18-23559 (SHL)
INC.,	:	
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 66-0704861	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS ROEBUCK ACCEPTANCE CORP.,	:	Case No. 18-23560 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 51-0080535	:	
-----	X	
In re	:	Chapter 11
	:	
SR – ROVER DE PUERTO RICO, LLC	:	Case No. 18-23561 (SHL)
(f/k/a SEARS, ROEBUCK DE PUERTO	:	
RICO, INC.),	:	
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 66-0233626	:	
-----	X	
In re	:	Chapter 11
	:	
SYW RELAY LLC,	:	Case No. 18-23562 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 35-2561870	:	
-----	X	

-----	X	
In re	:	Chapter 11
	:	
WALLY LABS LLC,	:	
	:	Case No. 18-23563 (SHL)
Debtor.	:	
	:	
No Fed. Tax Id.	:	
-----	X	
In re	:	Chapter 11
	:	
BIG BEAVER OF FLORIDA	:	Case No. 18-23564 (SHL)
DEVELOPMENT, LLC,	:	
	:	
Debtor.	:	
	:	
No Fed. Tax Id.	:	
-----	X	
In re	:	Chapter 11
	:	
CALIFORNIA BUILDER APPLIANCES,	:	
INC.,	:	
	:	Case No. 18-23565 (SHL)
Debtor.	:	
	:	
Fed. Tax Id. No. 68-0406327	:	
-----	X	
In re	:	Chapter 11
	:	
FLORIDA BUILDER APPLIANCES, INC.,	:	Case No. 18-23566 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 36-3619133	:	
-----	X	
In re	:	Chapter 11
	:	
KBL HOLDING INC.,	:	
	:	Case No. 18-23567 (SHL)
Debtor.	:	
	:	
Fed. Tax Id. No. 26-0031295	:	
-----	X	

-----	X	
In re	:	Chapter 11
	:	
KLC, INC.,	:	Case No. 18-23568 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 75-2490839	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS PROTECTION COMPANY	:	Case No. 18-23569 (SHL)
(FLORIDA), L.L.C.,	:	
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 20-0224239	:	
-----	X	
In re	:	Chapter 11
	:	
KMART OF WASHINGTON LLC,	:	Case No. 18-23570 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 61-1448898	:	
-----	X	
In re	:	Chapter 11
	:	
KMART STORES OF ILLINOIS LLC,	:	Case No. 18-23571 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 61-1448897	:	
-----	X	
In re	:	Chapter 11
	:	
KMART STORES OF TEXAS LLC,	:	Case No. 18-23572 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 61-1448915	:	
-----	X	

-----	X	
In re	:	Chapter 11
	:	
MYGOFER LLC,	:	
	:	Case No. 18-23573 (SHL)
Debtor.	:	
	:	
Fed. Tax Id. No. 26-4005531	:	
-----	X	
In re	:	Chapter 11
	:	
ROVER BRANDS BUSINESS UNIT, LLC	:	Case No. 18-23574 (SHL)
(f/k/a SEARS BRANDS BUSINESS UNIT	:	
CORPORATION)	:	
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 42-1564658	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS HOLDINGS PUBLISHING	:	
COMPANY, LLC,	:	
	:	Case No. 18-23575 (SHL)
Debtor.	:	
	:	
Fed. Tax Id. No. 26-0075554	:	
-----	X	
In re	:	Chapter 11
	:	
KMART OF MICHIGAN, INC.,	:	Case No. 18-23576 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 38-3551696	:	
-----	X	
In re	:	Chapter 11
	:	
SHC DESERT SPRINGS, LLC,	:	
	:	Case No. 18-23577 (SHL)
Debtor.	:	
	:	
No Fed. Tax Id.	:	
-----	X	

-----	X	
In re	:	Chapter 11
	:	
SOE, INC.,	:	Case No. 18-23578 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 83-0399616	:	
-----	X	
In re	:	Chapter 11
	:	
STARWEST, LLC,	:	Case No. 18-23579 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 37-1495379	:	
-----	X	
In re	:	Chapter 11
	:	
STI MERCHANDISING, INC.,	:	Case No. 18-23580 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 38-2760188	:	
-----	X	
In re	:	Chapter 11
	:	
TROY COOLIDGE NO. 13, LLC,	:	Case No. 18-23581 (SHL)
	:	
Debtor.	:	
	:	
No Fed. Tax Id.	:	
-----	X	
In re	:	Chapter 11
	:	
BLUELIGHT.COM, INC.,	:	Case No. 18-23582 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 77-0527034	:	
-----	X	

-----	X	
In re	:	Chapter 11
	:	
SEARS BRANDS, L.L.C.,	:	
	:	Case No. 18-23583 (SHL)
Debtor.	:	
	:	
Fed. Tax Id. No. 42-1564664	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS BUYING SERVICES, INC.,	:	Case No. 18-23584 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 36-3256533	:	
-----	X	
In re	:	Chapter 11
	:	
KMART.COM LLC,	:	
	:	Case No. 18-23585 (SHL)
Debtor.	:	
	:	
Fed. Tax Id. No. 77-0529022	:	
-----	X	
In re	:	Chapter 11
	:	
SEARS BRANDS MANAGEMENT CORPORATION,	:	Case No. 18-23586 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 36-2555365	:	
-----	X	
In re	:	Chapter 11
	:	
SHC LICENSED BUSINESS LLC,	:	
	:	Case No. 18-23616 (SHL)
Debtor.	:	
	:	
Fed. Tax Id. No. 37-1783718	:	
-----	X	

-----	X	
In re	:	Chapter 11
	:	
SHC PROMOTIONS LLC,	:	Case No. 18-23630 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 26-4209626	:	
-----	X	
In re	:	Chapter 11
	:	
SRE HOLDING CORPORATION,	:	Case No. 19-22031 (SHL)
	:	
Debtor.	:	
	:	
Fed. Tax Id. No. 46-4344816	:	
-----	X	

**ORDER (I) ENTERING FINAL DECREE CLOSING CERTAIN
OF THE CHAPTER 11 CASES AND (II) GRANTING RELATED RELIEF**

Upon the *Liquidating Trustee’s Motion for Entry of (I) Final Decree Closing Certain of the Chapter 11 Cases and (II) Granting Related Relief*, dated November 18, 2022 (the “**Motion**”), of the Liquidating Trustee, pursuant to section 350(a) of title 11 of the United States Code (the “**Bankruptcy Code**”), Rule 3022 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and rule 3022-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the “**Local Rules**”), for entry of an order (i) of a final decree (this “**Final Decree**”) closing the Subsidiary Cases,¹ and (ii) granting related relief, all as more fully set forth in the Motion and the Court having jurisdiction to consider the Motion and grant the requested relief in accordance with 28 U.S.C. §§ 157 and 1334 and Article XIV of the Plan; and consideration of the Motion being a core proceeding pursuant to

¹ Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Motion [or in the Confirmation Order \(ECF No. 5370\), as applicable.](#)

28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having determined that the legal and factual bases set forth in the Motion is in the best interests of the Debtors, their estates, and their creditors; and the Court having determined that the Debtors have provided due and proper notice of the Motion and no further notice is necessary; and the Court having determined that the legal and factual bases set forth in the Motion establish just and sufficient cause to grant the requested relief herein;

IT IS HEREBY ORDERED THAT:

1. The Motion is **GRANTED** as set forth herein.
2. Pursuant to section 350(a) of the Bankruptcy Code and Rule 3022 of the Bankruptcy Rules, the chapter 11 cases set forth on **Appendix 1** attached hereto are hereby **CLOSED** as of the date of this order.
3. The case of Sears Holdings Corporation (the “**Remaining Wind Down Estate**”) (Case No. 18-23538 (SHL)) (the “**Remaining Case**”), shall remain open pending further order of this Court and, from and after the date of entry of this order and final decree, all motions, notices and other pleadings relating to any of the Closing Debtors shall be filed in such case.
4. The Clerk of this Court shall enter this order and final decree individually on each of the dockets of the above-captioned chapter 11 cases and each of the dockets of the Subsidiary Cases shall be marked as “Closed.”
5. All contested matters or adversary proceedings that have been filed or that may be filed in the future shall be administered in the Remaining Wind Down Estate’s chapter 11 case, notwithstanding the fact that such contested matters or adversary proceedings may be asserted on behalf of or against any Closing Debtor in the Subsidiary Cases. For the avoidance of doubt, objections to, and resolutions of, Claims shall be administered and heard in the Remaining Case,

and Remaining Wind Down Estate shall be deemed to be the Debtor all Claims are filed against.

Nothing in this order and final decree shall affect the substantive rights of any party in interest.

The Court shall retain jurisdiction as is provided for in the Plan.

6. Upon entry of this Order, Gary Polkowitz's services as Admin Representative pursuant to paragraph 52(b) of the Confirmation Order shall be concluded, and the Admin Representative shall have no further authority or duties in connection with the administration of the Administrative Expense Claims Consent Program, the Plan, the Confirmation Order, or these chapter 11 cases.

7. ~~6.~~ Entry of this Order is without prejudice to the Debtors' rights to seek entry of an order modifying or supplementing the relief granted herein.

8. ~~7.~~ The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this order and final decree in accordance with the Motion.

9. ~~8.~~ From and after the date of entry of this order and final decree, any payments made pursuant to the Plan on account of Claims arising prior to the Effective Date shall be reflected in the Remaining Wind Down Estate's post-confirmation quarterly reports regardless of which Debtor such claims are against.

10. ~~9.~~ Following entry of this Final Decree, the caption for (Case No. 18-23538 (SHL)) shall read as follows:

In re	:	Chapter 11
SEARS HOLDINGS CORPORATION	:	Case No. 18-23538 (SHL)
Liquidating Debtor. ¹	:	

¹ On [], 2022, the Court entered the *Order (I) Entering Final Decree Closing Certain of the Chapter 11 Cases and (II) Granting Related Relief* (ECF No. []), closing the affiliated chapter 11 cases and directing that all motions, notices and other pleadings relating to any of the affiliated debtors be filed in

this case. The location of the Liquidating Trust is c/o M3 Advisory Partners, LP, 1700 Broadway, 19th Floor, New York, New York 10019.

| 11. ~~10.~~ This Court retains jurisdiction with respect to all matters arising from or
related to the implementation, enforcement, or interpretation of this order and final decree.

Dated: _____, 2022
White Plains, New York

THE HONORABLE SEAN H. LANE
UNITED STATES BANKRUPTCY JUDGE

Appendix 1

Closing Debtors

	Case No.	Closing Debtor
1	18-23537	Sears, Roebuck and Co.
2	18-23539	Kmart Holding Corporation
3	18-23540	Kmart Operations LLC
4	18-23541	Sears Operations LLC
5	18-23542	ServiceLive, Inc.
6	18-23543	A&E Factory Service, LLC
7	18-23544	A&E Home Delivery, LLC
8	18-23545	A&E Lawn & Garden, LLC
9	18-23546	A&E Signature Service, LLC
10	18-23547	FBA Holdings Inc.
11	18-23548	Innovel Solutions, Inc.
12	18-23549	Kmart Corporation
13	18-23550	MaxServ, Inc.
14	18-23551	Private Brands, Ltd.
15	18-23552	Sears Development Co.
16	18-23553	Sears Holdings Management Corporation
17	18-23554	Sears Home & Business Franchises, Inc.
18	18-23555	Sears Home Improvement Products, Inc.
19	18-23556	Sears Insurance Services, L.L.C.
20	18-23557	Sears Procurement Services, Inc.
21	18-23558	Sears Protection Company
22	18-23559	Sears Protection Company (PR) Inc.
23	18-23560	Sears Roebuck Acceptance Corp.
24	18-23561	SR-Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.)
25	18-23562	SYW Relay LLC
26	18-23563	Wally Labs LLC
27	18-23564	Big Beaver of Florida Development, LLC
28	18-23565	California Builder Appliances, Inc.
29	18-23566	Florida Builder Appliances, Inc.
30	18-23567	KBL Holding Inc.
31	18-23568	KLC, Inc.
32	18-23569	Sears Protection Company (Florida), L.L.C.
33	18-23570	Kmart of Washington LLC
34	18-23571	Kmart Stores of Illinois LLC
35	18-23572	Kmart Stores of Texas LLC

	Case No.	Closing Debtor
36	18-23573	MyGofer LLC
37	18-23574	Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation)
38	18-23575	Sears Holdings Publishing Company, LLC
39	18-23576	Kmart of Michigan, Inc.
40	18-23577	SHC Desert Springs, LLC
41	18-23578	SOE, Inc.
42	18-23579	StarWest, LLC
43	18-23580	STI Merchandising, Inc.
44	18-23581	Troy Coolidge No. 13, LLC
45	18-23582	BlueLight.com, Inc.
46	18-23583	Sears Brands, L.L.C.
47	18-23584	Sears Buying Services, Inc.
48	18-23585	Kmart.com LLC
49	18-23586	Sears Brands Management Corporation
50	18-23616	SHC Licensed Business LLC
51	18-23630	SHC Promotions LLC
52	19-22031	SRe Holding Corporation